

**ABSTRACT OF THE DISCLOSURE**

Methods and systems for collecting and paying a tax on contents delivered over a network, and recording mediums having recorded such methods. Before a contents receiver belonging to a first country requests delivery of desired contents over a network from a contents dealer belonging to a second country, the contents dealer registers himself or herself as a dealer with a network customhouse belonging to the first country. When the contents dealer delivers contents to the contents receiver 1 in accordance with a request of the contents receiver, the contents dealer pays a tax imposed on the delivered contents to the network customhouse over the network . The network customhouse receives this tax.

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